SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 24 /LD/2005. **Date: 31st March 2006.**

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 24th day of March, 2006 is hereby published for general information:-

THE SIKKIM TRANSPORT INFRASTRUCTURE DEVELOPMENT FUND (AMENDMENT) ACT, 2006

(ACT No. 3 OF 2006)

AN
ACT

further to amend the Sikkim Transport Infrastructure Development Fund Act, 2004.

Be it enacted by the Legislature of Sikkim in the Fifty-seventh Year of the Republic of India as follows:-

Short title, extent and commencement 1. (1) This Act may be called the Sikkim Transport Infrastructure Development Fund (Amendment) Act, 2006.

(2) It extends to the whole of Sikkim.

(3) It shall come into force at once.

Amendment of section 4 2. In the Sikkim Transport Infrastructure Development Fund Act, 2004,-

(i) in sub-section (1) of section 4,-

(a) after the words "a cess on every sale" and before the words "in Sikkim", the words "or self consumption, or utilization for commercial purpose or consumption in the process of manufacturing of goods, or execution of works contract, or operation of machine, equipment or motor vehicles employed for any commercial activities, by importing from outside the State, by making purchase or otherwise," and,-

(b) after the words "by any person" and before the words "of goods", the words "or the State or Central Government including department of other States situated in Sikkim, any local body, any authority or Corporation, established by or under any statute and any State or Central Government undertaking", shall respectively be inserted;

(ii) in sub-section (2) of section 4,-

(a) after the words " the person" and before the words "who sells", the words ""or the State or Central Government including department of other States situated in Sikkim, any local body, any authority or Corporation, established by or under any statute and any State or Central Government undertaking", and,-

(b) after the words "who sells" and before the words "such goods in Sikkim", the words "or consumes for self or utilizes for commercial purpose or consumes in the process of manufacturing of goods, or execution of works contract, or operation of machine, equipment or motor vehicles employed for any commercial activities,", shall respectively be inserted;

(iii) In sub-section (3) of section 4, after the opening words "The person" and before the words "referred to", the words "or the Government or the body or the organizations" shall be inserted.

(iv) In sub-section (4) of section 4, after the words "leviable on sale" and before the words "of the goods", the words "or self consumption or utilization for commercial purpose or consumption in the process of manufacturing of goods, or execution of works contract, or operation of machine, equipment or motor vehicles employed for any commercial activities", shall be inserted.

(v) For the existing First Schedule, the following Schedule shall be substituted, namely:-

"The First Schedule
(See section 4)

Sl. No	**Name of goods**	**Rates of Cess**
(1)	(2)	(3)
1.	Motor spirit commonly known as petrol	Rupees two per litre.
2.	High-speed diesel oil	Rupees two per litre".

By Order

R.K.Purkayastha,SSJS
Legal Remembrancer-Cum Secretary,
Law Department
File No. 16(82)LD/P/2005